Extra No. 296

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The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

ROADS AND BUILDING DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar**,** 10th July, 2025

No. GHJ/2025/6/WBP/1/2014/102006/7/part-5-C: Where As The Annual General Meeting for the financial year 2024-25 of Gujarat Council of professional Civil Engineers was held on Dt. 21th June-2025 A Copy of Audited account and the annual report of the council for the financial year 2024-25 were circulated to all members 15 day in advance and No objection or Suggestions are received from any members of the Council on said Annual Report and Audited Statement of Account.

AND THEREFORE, In exercise of the powers conferred by sub Section (5) of section 12 of the Gujarat Professional Civil Engineers Act, 2006, (Guj. Act-19 of 2006) and powers conferred by sub Section (1) & (2) of section 89 of the Gujarat Council of Professional Civil Engineers Regulation 2014, the Gujarat Council of Professional Civil Engineer hereby approves and publishes the Annual Report and Audited Statement of Account for the financial year ending on Dt.31-03-2025 for general information.

By order and in the name of the Governor of Gujarat,

S. C. MISTRY,

Under Secretary (H.Q.) to Government.

ANNUAL REPORT-GCPCE-2024-25

The Gujarat Council of Professional Civil Engineers

(A Statutory Body of Govt. of Gujarat)

(1.0) INTRODUCTION:

The Gujarat Council of Professional Civil Engineers constituted under the Gujarat Professional Civil Engineers Act-2006 (Gujarat Act No. 19 of 2006) deems it a pleasure to present the Annual Report and Audited Statement of Account for the financial year 2024-25.

In Gujarat, after the 2001 Bhuj earthquake, GDCR in all Municipalities and Municipal Corporations were revised and inclusion of earthquake, wind and fire codes were made mandatory. However, it was found that many buildings including multi-storied buildings were not being constructed as per the building codes. Unless the structural drawings submitted to Municipal Corporations are scrutinized by competent authorities in the Corporations, making stringent provisions in GDCR alone cannot ensure building safety.

An extensive study of prevention and mitigation arrangements made in various countries for the safety of the built environment has revealed that in all advanced countries, they have a provision for licensing of engineers based on competency of engineers. It was therefore felt necessary to have a competency based licensing of engineers for practicing engineers in Gujarat to ensure safety of the built environment. It was also felt necessary to create a separate body which will look into this aspect and provide a legal and regulatory framework.

GSDMA therefore prepared a draft bill titled 'Gujarat Professional Civil Engineer's Bill' after many discussions, workshops and meetings with practicing engineers, engineer's association and various national and international technical experts. The bill proposes the constitution of a Regulatory Body by the engineers themselves. This Regulatory Body will test the competency of engineers through appropriate examinations and interviews and will certify them. As a result, The Gujarat Professional Civil Engineer's Bill, 2006 was passed by the State Legislative Assembly in March 2006 and is being implemented through the R & B Department of the State Government.

(1.1) OBJECT AND REASON OF GCPCE:

On account of the rapid urbanization in the state, the building construction activity has expanded rapidly with inadequate regulation. A large variety of buildings, many of which are of extreme complexity and magnitude, like multi storied office buildings, factory buildings, residential houses, are being constructed each year. With the increase in the building activity, unqualified persons are undertaking the design and the construction of building which are often unsafe. This was noticed in the areas of the State where the earthquake took place on 26th January 2001. The loss of human life could have been avoided if the design and construction of buildings had been made as per standards and regulations. There is, therefore need for statutory regulation to protect the general public from unqualified persons working as Civil Engineers. For that purpose it is proposed to create a body corporate by the name of the Gujarat council of Professional Civil Engineers which would register the professional Civil Engineers.

Initially, during the first 02 year of the enactment of regulation, the persons who having possessed a qualification in Civil Engineering at the commencement of the legislation and experience of working as a Civil Engineer for a period of not less than fifteen years, would be registered as professional Civil Engineers. Subsequently, only persons, who have requisite qualifications and experience in Civil Engineering and who have passed the examination held by the council, would be registered as professional Civil Engineers. A person, who is registered as professional Civil Engineers, shall be issued a certificate of practice by the council. A person, who does not hold a certificate of practice, shall not be entitled to practice as a professional Civil Engineer. It shall be unlawful for a person to practice as a professional Civil Engineer unless he possesses a certificate of practice.

(2.0) ORGANIZATIONAL STRUCTURE:

(i) President is the head of the organization under whose overall charge the Council functions. Shri D.J.Jadeja is the President of the Gujarat Council of Professional Civil Engineers.

(2.1) Ex-Officio Members (Nominated by Government):

(ii) Shri D.J.Jadeja, President-GCPCE, & Chief Town Planner to GOG.

(iii) Dr. B.J. Shah, Vice President GCPCE, Principal, Government Engineering College, Patan.

(iv) Shri R.M.PATEL, MD, GWRDC, NWRWSK Dept., Gandhinagar

(v) Shri Harpalsinh Zala, City Engineer, AMC, Ahmedabad.

(vi) Shri P.J.MISHRA, Director and Chief Engineer STC, R&B Department.

(2.2) Co-Opt Members:

(i) Shri Apurva N. Parikh, Senior Structural Design Engineer, Multi Media Consultants Pvt. Ltd., Ahmedabad.

(ii) Shri Bhavesh Vyas, Structural Designer, Bhavnagar.

(2.3) Invitee Members:

(i) Dr. C.S. Sanghvi, Professor Applied Mechanics, L.D.College of Engineering, Ahmedabad.

(2.4) Registrar:

Shri Ashok.T.Golwala, Retired Executive Engineer, R&B Department, Gandhinagar

(2.5) Statutory and Other Committees

In order to carry out the objectives of the Act and Regulation framed there under, the Council constituted the Executive Committee, Examination and Training Committee, Curriculum Committee, Accreditation Committee, Committee for Continuous Professional Development of Engineer, Press and Image Building Committee, Ethics and Code of Conduct Committee. Namely,

(A) Executive Committee:

(1) Shri D.J.Jadeja, President-GCPCE

(2) Dr. B.J.Shah, Vice President-GCPCE

(3) Shri P.J.MISHRA, Ex-Officio Member

(4) Shri. Apurva N. Parikh, Co-Opt Member GCPCE

(B) Examination & Training Committee:

(1) Shri D.J. Jadeja, President GCPCE

(2) Dr. B.J.Shah, Vice President GCPCE

(3) Dr. C.S. Sanghvi, Professor Applied Mechanics, L D College of Engineering, Ahmedabad – Invitee Member GCPCE

(C) Curriculum Committee:

(1) Shri D.J.Jadeja, President GCPCE

(2) Dr. B.J.Shah, Vice President GCPCE

(3) Dr. C.S. Sanghvi, Professor Applied Mechanics, L.D. College of Engg, Ahmedabad - Invitee Member GCPCE

(D) Accreditation Committee

(1) Shri D.J.Jadeja, President GCPCE

(2) Shri R.M.Patel, Ex-Officio member GCPCE

(3) Shri Apurva Parikh, Co-Opt Member GCPCE

(E) Press & Image Building Committee

(1) Shri D.J.Jadeja, President GCPCE

(2) Shri R.M.Patel, Ex-Officio member GCPCE

(F) Committee for Continuous Development of Engineers

(1) Shri D.J.Jadeja, President GCPCE

(2) Shri Shri R.M.Patel, Ex-Officio member GCPCE

(3) Shri Apurva N. Parikh, Co-opt Member, GCPCE

(G) Committee for Web site development and IT related services

(1) Shri D.J. Jadeja, President GCPCE

(2) Dr. B.J.Shah, Vice President GCPCE

(3) Shri R.M.Patel, Ex-Officio member GCPCE

(4) Shri Apurva N. Parikh, Co-opt Member, GCPCE

(H) Competence Assessment Review Committee:

(1) Dr. B.J. Shah, Vice President, GCPE (Chairman)

(2) Shri Apurva N. Parikh, Co-opt Member (Member)

(I) Press & Image Building Committee:

(1) Shri D.J. Jadeja, President GCPCE

(2) Shri R.M.Patel, Ex-Officio member GCPCE

(3.0) ACTIVITIES OF COUNCIL:

The executive committee and Council met 3 (three) times in a whole year. The last meeting of Council as well as Executive Committee was held on Dt.17-03-2025 at Gandhinagar head quarter office.

Various decisions and action taken by council during the year under report are summarized as under:

(3.1) Selection of New President of GCPCE

Due to transfer of Shri P.K.Sanghavi, CE & Director STC, Gandhinagar to CE & AS (SOUTH GUJARAT) RNB DEPARTMENT, GANDHINAGAR he has resigned from President, GCPCE on Dt.01-01-2024. To carry out all activities of the GCPCE as per Act, rules and regulations, the selection of New President is required. As per provision of Act, Vice President Shri Dr. B.J.Shah has taken over the charge as An Acting President and called the Council meeting for the selection of New President.

All the Ex-officio Council members elected Shri D.J.jadeja unanimously as A President of the Council and Shri D.J.jadeja also accepted his appointment as A President, GCPCE from Dt. 09-02-2024

(3.2) Renewal of PCE:

Total 11 numbers of applications for renewal of Practice Certificate were received up to the September-2024 from the registered members of Council, out of which 5 applications fulfill the norms specified in the Act and Regulation and have paid renewal fee to the Council. The council had approved Renewal applications for following Registered PCE for the year 2024-25.

Sr. No	Application No	Year of renewal	Name of Registered member	Regd. Category
1.	CS-1024	2024-25	Manish V. Doshi	STRUCTURAL
2.	CS-1036	2024-25	Anal N. Shah	STRUCTURAL
3.	CS-1048	2024-25	Sanjay K. Shah	STRUCTURAL
4.	CS-1054	2024-25	Atul S. Vora	STRUCTURAL
5.	CS-1063	2024-25	Sunil J. Gandhi	STRUCTURAL

(3.3) Change of Ex-officio Member:

(3.3.1) Appointment of Shri R.M.Patel, MD, GSWRC as An Ex-officio member

As per the provision under Section 3 (3)(b)(i) of the Act-2006, due to retirement of Shri A.D.KANANI, Chief Engineer and Additional Secretary, (CG), NWRWS&K Dept., Gandhinagar (Ex-officio member of the Council), the Narmada Water Resource and Water Supply and Kalpsar Dept., Gandhinagar Department nominated Shri R.M.PATEL, Managing Director, GWRDC, Gandhinagar as new ex-officio member of the Council.

(3.3.2) Appointment of Shri P.R.Patelia, CE & SS, RnB Dept. as An Ex-officio member

As per the provision under Section 3 (3)(b)(i) of the Act-2006, due to transfer of Shri P.K.SANGHVI, Director and Chief Engineer staff Training college, Gandhinagar as Ex-officio member of the Council, the Road and Building Dept., Gandhinagar nominated Shri P.R.PATELIA, Chief Engineer and Additional secretary, R&B Dept. Gandhinagar as new ex-officio member of the Council. (from Dt. 01-01-2024 to 08-01-2025)

(3.3.3) Appointment of Shri P.J.Mishra, CE & AS RnB dept. as An Ex-officio member

As per the provision under Section 3 (3)(b)(ii) of the Act-2006, due to transfer and promotion of Shri P.R.PATELIA, Director STC & CE R&B Department. (Ex-officio member of the Council), the Road & Building Department nominated Shri P.J.MISHRA, Director STC & CE R&B Department, as new ex-officio member of the Council. (from Dt. 09-01-2025 to till date)

(3.3.4) Continuation of Co-opt member shri Apurva Parikh

Shri Apurva Parikh, Senior Structural Design Engineer, Multi Media Consultants Pvt. Ltd., Ahmadabad was selected by the Council as a Co-Opt member from Dt. 28-10-2021. His term was completed on 27-10-2024. As the process of repealing was in progress, he was not given a extension for second term, the Council has decided to give extension as per the provisions of the section 6.1 (a) & (b) of ACT up to 26-12-2026 or up to the dissolve away of Council whichever is earlier.

(3.4) Statement of Objects and Reasons for Repealing GCPCE Act-19 of 2006

The provisions in the existing CGDCR-2017 are clearer and more comprehensive than the provisions contained in the Rules and Regulations of GCPCE-ACT-19-2006. Almost all the provisions of the Council Act-19-2006 (except examination and penalty) are satisfied by the existing CGDCR-2017. The Council Act-19-2006 contains only the provision of registration whereas the CGDCR-2017 contains both the provisions of registration and enforcement. In order to avoid multiple parallel registrations, it has been found appropriate that the registration and enforcement proceedings should be carried out as per the existing CGDCR-2017. The provisions of GCPCE-ACT-19-2006 are not in line with the basic terms of the CGDCR-2017.

Maximum constructions undertaken in the state are carried out by all the Municipal Corporations, Municipalities, Housing Boards, Urban Development Authorities and Panchayats etc. of the state of Gujarat which are the institutions/units under the direct supervision/control of the Urban Development and Urban Housing Norms Department. They undertake construction only as per the approved maps prepared by the Urban Development Department subject to the policy rules of CGDCR. The Council's GCPCE-ACT-19-2006 has not been accepted by the Urban Development Department, due to which the registration of professional engineers with GCPCE is not useful in any of the above offices working under the Urban Development Department. Hence, professional engineers working under the Urban Development Department do not show interest in getting registered with GCPCE and they do not find it appropriate to pay the registration fee and renewal fee every year. Thus, despite the presence of thousands of professional construction engineers in the state of Gujarat, only 331 applications have been received for registration so far and out of them only 114 have been registered. The registered members do not even show interest in getting their registration renewed, which will be seen from the renewal information given above.

CGDCR-2017 has a provision to repeal other existing laws in force, GCPCE-ACT-19-2006 The following decision has been taken unanimously in the meeting of the Council dated 09-02-2024 to consider the withdrawal of the Gujarat Professional Construction Engineer Act-2006 and submit the necessary proposal to the Government.

If the existing system as per CGDCR-2017 appears to be fulfilling the objectives of the present GCPCE-ACT-19-2006 Act, then permission may be granted for the procedure of suspending the operation of the said Act/withdrawing the Act."

A proposal in this regard has been sent by the Council to the RnB Department and the Urban Development Department for their approval.

The Urban Development Department has given the following opinion in response to the said proposal.

"In view of the details of the opinion sent by the Chief Town Planner of Gujarat State in his capacity as President of Gujarat Council of Professional Civil Engineers to the Secretary UDD Department vide letter dated 1-3-2024, there does not appear to be any objection to repealing the Gujarat Professional Civil Engineers Act-2006 and the rules and regulations there under." The Urban Development Department with its opinion was returned to the RnB Department vide No. F-599 dated 17-09-2024.

This file WBP-10-2006-7- PART-4-C was submitted by the RnB Department to the Hon'ble Chief Minister for in-principle approval in the capacity of Minister of RnB Department and Urban Development Department. Which was returned to the RnB Department with in-principle approval from the Hon'ble Chief Minister's offices vide No. CMES-1999 dated 16-10-2024.

(3.5) Repealing of Act in Legislative Assembly 24-2-2025:

The Repealing of GUJARAT ACT-19 of 2006 in Legislative assembly on Dt. 24-02-2025 at afternoon session.

(i) GUJARAT ACT NO.3 OF 2025,

AN ACT to repeal the Gujarat Professional Civil Engineers Act, 2006

(ii) THE GUJARAT PROFESSIONAL CIVIL ENGINEERS (REPEAL) BILL, 2025

GUJARAT BILL NO.4 OF 2025, A BILL to repeal the Gujarat Professional Civil Engineers Act, 2006

After the ratification of the Honorable Governor, the Legislative Department published it in the Gazette of the Government of Gujarat on Dt. 03-03-2025. On Dt. 10-03-2025, the information about the cancellation of the Bill/Act by the Council was published on the official website of the Council for the dissemination of registered PCEs and general information. In which,

In view of the Gazette Extra No.3 & 4, 03/03/2025 published by the Government of Gujarat, the Certificate of Registration and Practice granted by the Council will not be valid from 03/03/2025 and its use will be considered illegal. Please note that all professional construction engineers who have registered here and obtained a professional engineer certificate will have to submit both the certificates to this office in person or by post/courier within fifteen days.

(3.6) Preparation Books of Account for the FY 2024-25:

The Council had reappointed the agency M/s Vinkal Rathod & Associates, Chartered Accountants, Ahmadabad for preparing the Accounts books for the financial year 2024-25 and got work completed.

(3.7) Auditing of Books of Account for the FY 2024-25:

The Council had reappointed the agency M/s NPKU & Associates Ahmadabad for auditing the Accounts books for the financial year 2024-25 and got work completed.

(3.8) Guidance requested from RnB dept.:

(1) The amount standing with the Council at the time of Repealing of the Act shall be deposited with the Government through R&B dept.

(2) Refund of registration fee Rs.15000/- to all registered PCE

(3) Records of registered and non-registered civil engineers received with applications.

(4) Files, cash registers, register, etc. of the Council's account section

(5) Two computers and one printer purchased by the council

(6) Returning the space allotted to the GCPCE by the order/list number Vasat-102016-875-T of the General Administration Department, Gandhinagar dated 24/06/2016

(7) To stop the internet services, Govt telephone services, G-swan services, Electric services etc.

(8) Cancellation of GST, TAN numbers, pan cards as well 10A registration with IT dept.

(9) Return of the office furniture received by the Council from the Technical Education Department.

(10) To continue the contractual staff of Council up to Council office closure activities to be completed as per the direction of RnB department after Repealing of Act.

(11) Continuation of CA and Auditor for preparation books of accounts

(12) Collection of web site content and matters regarding the same.

(4.0) Annual Report of the Council published in Gujarat Govt. Gazette:

(4.1) As per the provision of sub clause (5) of Clause 12 of Act-19 and sub clause (1) & (2) of clause 89 of Regulation-2014, the audited accounts and the report of the council for the financial year 2023-24 duly approved by the Council sent to State Government for acknowledgement. Also the same were circulated to all members of Council in the council meeting. The annual report of the financial year 2023-24 is published in Gujarat Government Gazette vide Gazette No. Extra no.362 on 14th November, 2024

(4.2) ACKNOWLEDGEMENT:

The Council expresses its gratitude to the office bearer and Ex officio members of the Gujarat Council of Professional Civil Engineers; Co-opt members, Invitee members, Experts & Auditor for their cooperation, guidance, advice and supports for furthering the objectives of the Gujarat Professional Civil Engineers Act-2006 (Gujarat Act no. 19 of 2006). The Council expresses its gratitude to its officers & employees and all those who have rendered useful services to it during the year 2024-25

A. T. GOLWALA,

Registrar, GCPCE,

Gandhinagar.

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www.npku.in
94267 67141, 91067 44767
GST No : 24AALFN5682J1ZT
PAN : AALFN5682J
FRN : 127079/W

NPKU & ASSOCIATES
CHARTERED ACCOUNTANTS

AUDITORS' REPORT

- We have audited the accompanying financial statements of Gujarat Council of Professional Civil Engineers ("The Authority"), which comprise the Balance Sheet as at 31st March 2025 and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and notes to accounts. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

- We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

- An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

OFFICE : 608, Shilp Zaveri, Nr. Shyamal Cross Roads, Satellite, Ahmedabad 380 015

Basis for Qualified Opinion:

- Material Uncertainty Related to Going Concern

  As per the "Government of Gujarat Gazette" published on dated 03/03/2025 it has been decided to repeal "The Gujarat Council of Professional Civil Engineers Act, 2006" and now onwards it will be called "The Gujarat Council of Professional Civil Engineers (Repeal) Act, 2025".

  We draw attention that, the authority has prepared its accounts considering Going concern though the authority under which it has been enacted has been repealed by Govt. of Gujarat.

  We draw attention that this event or condition indicate that a material uncertainty exists that may cast significant doubt on the authority's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

- As per the decision taken in the Council Meeting of GCPCE held on 17th March 2025 (Item No. 07), the registration fees amounting to ₹17,10,000/- collected by the Council from the registered Professional Civil Engineers (PCEs) are to be refunded. This authority is required to undergone the change in the accounting policy due to decision taken by Government of Gujarat to repeal "The Gujarat Council of Professional Civil Engineers Act, 2006".

  Previously registration fees was recognized as income and adjusted against the expenses incurred considering the change in status of authority the same is now accounted as a refundable liability. The said amount has been shown under the head 'Current Liabilities' in the Balance Sheet which has been reduced from the Grant payable to Govt. of Gujarat. Our opinion is not modified in respect of this matter.

- We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

- Further to our comments, we report that
  - We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - In our opinion, proper books of accounts have been kept by the authority so far as appears from our examination of such books.
  - The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.
  - In our opinion and to the best of our information and belief, the said accounts read with the significant accounting policies, except for the possible effects of the matters described in the basis for Qualified Opinion paragraph gives true and fair view in conformity with the accounting principles generally accepted in India:

    i. In case of Balance Sheet of state of affairs of the Authority as at 31st March,2025;

    ii. In the case of Income & Expenditure Account of the excess of expenditure over income for the period ended on that date.

For N P K U & Associates
Chartered Accountants
(Firm Reg. No. 127079W)

U. H. Ravat.

(Urjit H Ravat)
Partner
Membership No. : 135555

Place : Ahmedabad
Date : 19/06/2025
UDIN : 25135555BMJMWL1080

GUJARAT COUNCIL OF PROFESSIONAL CIVIL ENGINEERS

DR.JIVRAJ MEHTA BHAVAN,BLOCK NO.2/2,SECTOR-LA,GADHINAGAR-382010

Balance Sheet as on 31/03/2025

Amount in Rs.

Funds and Liabilities	Sch No.	As on 31-03-2025	As on 31-03-2024	Property and Assets	Sch No.	As on 31-03-2025	As on 31-03-2024
Current liability	1	90,12,142	99,96,547	Fixed Assets	3	10,359	17,264
Balance in income &expenditure account	2	91,561	91,561	Investment	4	43,28,319	61,57,334
			-	Current Asset	5	47,65,025	39,13,510
Total		91,03,703	1,00,88,108	Total		91,03,703	1,00,88,108

Notes on Accounts and Significant Accounting Policies

As per Report of our Even Date
For N P K U & Associates
Chartered Accountants
(Firm Reg. No. 127079W)

(Urjit H Ravat)
Partner
Membership No. : 135555

Place : Ahmedabad
Date : 19/06/2025
UDIN :25135555BMJMWL1080

NPKU & Associates ★ M.NO. 135555 FRN-127079W ★ Chartered Accountants

For Gujarat Council of Professional Civil Engineers

Registrar
REGISTRAR
Gujarat Council of
Professional Civil Engineers
Gandhinagar

Place : Gandhinagar
Date : 19/06/2025

President
PRESIDENT
Gujarat Council of
Professional Civil Engineers
Gandhinagar

Income & Expenditure Account
For the Period from 1st April 2024 to 31st March 2025

Amount in Rs.

Expenditure	Sch No.	For the period 01/04/2024 to 31/03/2025	For the period 01/04/2023 to 31/03/2024	Income	Sch No.	For the period 01/04/2024 to 31/03/2025	For the period 01/04/2023 to 31/03/2024
Establishment Expense including Expenses on Functioning of Authority	6	14,21,254	12,04,599	On Income			
				Direct Income	7	15,000	3,18,000
Expenses Incurred				Grant (Revenue)		9,84,406	3,59,964
				Other Income	8	4,21,848	5,26,635
				Excess of Expenditure over Income of Current Year transferred to Current Liability			
Total		14,21,254	12,04,599	Total		14,21,254	12,04,599

Notes on Accounts and Significant Accounting Policies 10

As per Report of our Even Date
For N P K U & Associates
Chartered Accountants
(Firm Reg. No. 127079W)

(Urjit H Ravat)
Partner
Membership No. : 135555

Place : Ahmedabad
Date : 19/06/2025
UDIN :25135555BMJMWL1080

NPKU & Associates ★ M.NO. 135555 FRN:127079W ★ Chartered Accountants

For Gujarat Council of Professional Civil Engineers

REGISTRAR
Registrar
Gujarat Council of
Professional Civil Engineers
Gandhinagar

PRESIDENT
President
Gujarat Council of
Professional Civil Engineers
Gandhinagar

Place : Gandhinagar
Date : 19/06/2025

GUJARAT COUNCIL OF PROFESSIONAL CIVIL ENGINEERS

SCHEDULES FORMING PART OF BALANCESBEET AS AT 31st MARCH ,2025

SCHEDULE-1		
CURRENT LIABILITY		
Particulars	As at 31/03/2025	As at 31/03/2024
Grant From Govt. of Gujarat		
Opening Balance	1,00,88,109	1,03,56,511
Add: received during the year		
Less : Expense incurred from grant	27,85,967	3,59,964
Registration Fees payable	17,10,000	
Total	**90,12,142**	**99,96,547**

SCHEDULE-2		
INCOME AND EXPENDITURE		
Particulars	As at 31/03/2025	As at 31/03/2024
Balance as at the beginning of the year	91,561	91,561
Less:tax refund short recd w/off		-
Total	**91,561**	**91,561**

Schedule-3						
FIXED ASSET						
DESCRIPTION	RATE	OPENING BALANCE 01.04.2024	ADDITIONS	TOTAL	DEPRECIATION	CLOSING BALANCE 31.03.2025
COMPUTER	40%	14,731	-	14,731	5,892	8,839
PRINTER	40%	2,533	-	2,533	1,013	1,520
TOTAL		**17,264**			**6,905**	**10,359**

SCHEDULE-4		
INVESTMENT		
Particulars	As at 31/03/2025	As at 31/03/2024
Fixed Deposit with Banks	43,28,319	61,57,334
Total	**43,28,319**	**61,57,334**

SCHEDULE-5		
CURRENT ASSET		
Particulars	As at 31/03/2025	As at 31/03/2024
Cash-in-Hand	1,557	139
Balance with Bank Accounts		
Saving A/c	22,68,675	12,02,799
Current A/c	23,95,520	23,80,520
Interest Receivable	99,272	1,72,819
TDS Receivable of FY. 2020-21	-	1,57,234
Total	**47,65,025**	**39,13,511**

Schedule 6		
Establishment Expense including Expenses on Functioning of Authority		
Particulars	For the year ended 31/03/2025	For the year ended 31/03/2024
Accounting Charges	8,800	8,000
Advertisement Expense	-	36,158
AUDIT FEES	14,160	14,160
Bank Charges	2	-
Computer Maint.	944	-
Consulting Charges	2,10,667	-
Depreciation	6,905	11,510
Electricity Expense	83,158	75,241
TDS Return Filing Fees	4,400	4,000
GST Filling return	13,200	12,000
Man Power Supply Charges	8,23,260	9,17,789
PCE Examination Expense	-	16,400
Office Expense	12,180	14,946
Telephone,Postage & Courier Charges	1,339	2,681
Repair & Maintenance.	900	-
TDS Round Off	1,57,234	-
Stationery & Printing	4,980	7,145
TA, DA & Seating Fees	4,325	10,000
Tea & Refreshment	2,500	3,769
Travelling Expense	1,500	-
Website Maintenance	70,800	70,800
Grand Total	**14,21,254**	**12,04,599**

Schedule 7		
Direct income		
Particulars	For the year ended 31/03/2025	For the year ended 31/03/2024
Exam fees	-	10,000
Registration fees	-	2,16,000
Renewel Fees	15,000	92,000
	15,000	**3,18,000**

Schedule 8		
Other income		
Particulars	For the year ended 31/03/2025	For the year ended 31/03/2024
FD INTEREST	3,94,740	4,37,377
Saving Bank Interest	27,108	18,703
Prior Period Income	-	70,555
	4,21,848	**5,26,635**

GUJARAT COUNCIL OF PROFESSIONAL CIVIL ENGINEERS

DR. JIVRAJ MEHTA BHAVAN, BLOCK NO. 2/2, SECTOR-LA, GANDHINAGAR - 382010

SCHEDULES ATTACHED TO BALANCE SHEET FOR THE YEAR ENDED ON 31st MARCH, 2025

SCHEDULE - 10 : Significant Accounting Policy & Notes on Accounts

PART A : SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Preparation of financial statements:

- Financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India.
- Grant are accounted on the basis when it is received.
- Expenditure pertaining to bills is accounted on the basis when such bills are approved and paid.
- Interest income from bank fixed deposit was recognized and accounted for on accrual basis.

2. Use of Estimates :

The preparation of financial statements is in conformity with generally accepted accounting principles which require estimates and assumptions to be made that affect the reported amount of income and expenditure during the reporting period. Difference between the actual result and estimates are recognized in the period in which the results are known and materialized.

3. General :

All other accounting policies not specifically referred to are consistent with generally accepted accounting principles.

B) NOTES ON ACCOUNTS:

- Gujarat Council of Professional Civil Engineers constituted under the provision of The Gujarat Professional Civil Engineers Act,2006 was notified as constituted vide notification no. WBP/102006/10/part-2/C dated 05th February, 2011.
- Balance of Parties and agencies, in debit / Credit are subject to confirmation, reconciliation and consequential adjustments thereof, if any required.
- Figures are rounded to the nearest income.
- Figures of previous years have been regrouped wherever necessary.
- The council has started its activities during the current year and Excess of expenditure over income of Rs. 9,84,406/- (Previous period 3,59,964/-) for the current financial year has been utilized from the Grant received from Govt. of Gujarat.
- During the year, the Council has written off an amount of Rs.1,57,234/- pertaining to Tax Deducted at Source (TDS) receivable of previous periods under Establishment Expense which included in the Expenses on Functioning of Authority in the Statement of Income and Expenditure Account. As per management's assessment, the said amount is no longer recoverable from the Income Tax Department.
- As per the notification published in the Gujarat Government Official Gazette dated 3rd March 2025, the Gujarat Council for Promotion of Continuing Education (GCPCE) has been dissolved in accordance with the provisions of the relevant Act. Consequently, all activities and financial affairs of the Council are being wound up as per the directions of the Government.

NPKU & Associates
M.NO. 135555
FRN 127079W

- As per the decision taken in the Council Meeting of GCPCE held on 17th March 2025 (Item No. 07), the fees received by the Council are to be refunded to the registered PCEs, and the remaining balance is to be deposited with the Government. Accordingly, the Council has recognized the refundable amount as a liability under the head "Current Liabilities" in the financial statements.

  Previously, as per accounting policy adopted by Council, amount received from such fees is considered as utilized against the expenses and the remaining expenses is utilized from the Grant received from Govt. of Gujarat. Now, as per decision taken in the Council Meeting, then as per management's assessment, an amount of Rs. 17,10,000/- which was previously shown as Income in the Statement of Income and Expenditure Account and shown as utilized against the expenses, has been re-classified from the ledger head of Grant Repayable to Govt. of Gujarat to Registration Fees payable under the head Current Liability. This authority is required to undergone the change in the accounting policy due to decision taken by Government of Gujarat to repeal "The Gujarat Council of Professional Civil Engineers Act, 2006".

- As per the decision taken in the Council Meeting of GCPCE held on 17th March 2025 (Item No. 10), the amount lying with the Council in Fixed Deposit accounts, as well as the balances in Current and Savings Bank accounts, are required to be deposited with the Government through the R&B Department.

- As per the Letter No. WPB/102006/7/Part-5/C dated 22/04/2025 of Road & Building Department, Govt. of Gujarat, it has been decided that Executive Engineer Capital Project Division No. -1, Gandhinagar has been appointed to hand over the activities related to closure of the authority.

For N P K U & Associates
Chartered Accountants
(Firm Reg. No. 127079W)

V.H Ravat

NPKU & Associates ★ M.NO. 135555 FRM.127079W ★ Chartered Accountants

(Urjit H Ravat)
Partner
Membership No. : 135555
Place : Ahmedabad
Date : 19/06/2025

For GUJARAT COUNCIL OF PROFESSIONAL CIVIL ENGINEERS

REGISTRAR
Gujarat Council of Professional Civil Engineers Gandhinagar

Registrar
Place : Gandhinagar
Date :

PRESIDENT
Gujarat Council of Professional Civil Engineers Gandhinagar

President

Signature Not Verified
Signed by:BHOLUSINGH G THAKUR
Date: 2025.07.15 22:11:19 +05:30
Reason: Validate Document
Location: Government Central Press, Gandhinagar